

FARMINGTON POLICE DEPARTMENT

POLICY AND PROCEDURE



Policy Number:

242-03

Effective Date:

04/09/2018

Subject:

Department Funds Utilized for Information
Payments

Approved by:

A handwritten signature in black ink, appearing to read "S.D. Hebbe".

Steven D. Hebbe, Chief of Police



PURPOSE:

To establish accounting and control procedures for funds used for informant payments.

POLICY:

It is the policy of the Farmington Police Department to maintain funds for paying informants for gathering information, obtaining evidence, recovering property, or furthering criminal investigations which otherwise may not be possible.

FPD personnel in temporary duty status as a Region II Narcotics Task Force Agent shall follow the Region II Narcotics Task Force Policy.

PROCEDURE:

Control of Funds:

Accessibility to investigative funds is made through the Detective Division Lieutenant. Any sworn member of the department may utilize informants per policy 242-02; however, the use of investigative funds must be coordinated with the Detective Division. The following control and accounting methods are used to document the disbursement of funds:

1. Master Supervisor Ledger - The master ledger is used for logging transactions as funds are dispersed from or received into the main Detective Division fund. Information recorded will include the date of transaction, reference (such as Detective's name to whom the money is dispersed), amount of money dispersed or received, current balance, and the initials of the supervisor handling the transaction. No confidential information is recorded in the master ledger.
2. Detective Ledgers - Maintained by each Detective in order to keep track of expenditures. Information recorded will include the date of transaction, amount of money received or

spent, current balance, and a description of the transaction. A description could include the name of the supervisor who advanced funds, a case number, or a confidential informant number. No confidential information, such as the informant's name, is included in the Detective Ledger.

3. Expenditure Receipt Books – Issued to each Detective in order to track the balance of expenditures. The Detective Supervisor designee will maintain an inventory log of all expenditure receipt books that have been issued. The expenditure receipts will be completed by the Detective in all applicable areas for all expenditures. No confidential information is included on the expenditure receipt. The informant will use their assigned alias signature and informant number only.

Criteria for Use of Investigative Funds:

- A. Funds may be used for purchase of services (PS), purchase of evidence (PE), purchase of intelligence information (PI) and Underage/Over-serving Drinking Operations (DO).
 1. Purchase of Services
 - Examples may include, but not be limited to: purchasing time for informant, witness, victim, or suspect phones; accommodations for witnesses or victims for trial or pre-trial purposes, purchase of other material goods for the furtherance of an investigation.
 2. Purchase of Evidence
 - Narcotics
 - Stolen property
 - Stolen or illegal firearms
 - Other items necessary to document crimes, support reasonable suspicion or probable cause, or identify participants.
 3. Purchase of Intelligence Information
 - Payments to informants or citizens for specific information relating to criminal activity.
 4. Underage/Over-serving Drinking Operations
 - Purchasing, attempted purchase, of alcoholic beverages for evidentiary purposes.

Management of Funds:

- A. The Master Supervisor Ledger is maintained by the Detective Division Lieutenant and will be secured in the Division safe. The Detective Lieutenant will be responsible for advancing funds to Detectives when necessary and may also maintain their own ledgers and expenditure receipt books.
- B. Any Detective who wishes to use investigative funds must first complete the Basic Investigative Operations training course. The Detective will then be issued a Detective Ledger, Detective Expenditure Receipt Book and a beginning balance documented by the Detective Supervisor. All investigative funds advanced to the Detective from the Supervisor for investigative purposes will be documented in the Ledgers and the Detective will complete an Expenditure Receipt for the advance.

- C. A Detective Supervisor will review and sign all approved Expenditure Receipts. Once the Expenditure Receipt is approved and signed by the Supervisor, no alterations are allowed.
- D. If payment is made for PS, receipts for that service will be maintained by the Detective with their Ledger and an Expenditure Receipt will be completed.
- E. The individual Detective Ledgers and approved/signed copies of Expenditure Receipts will be maintained in a secure location at the discretion of the Detective.
- F. If funds are advanced from one Detective to another for investigative purposes, both Detectives will complete Expenditure Receipts to document the transfer to maintain their respective balances.

Payments by Detectives:

- A. Each Detective is authorized to make expenditures up to \$500 from their Investigative Funds in the authorized categories of PS, PE, PI and DO. Expenditures of more than \$500 will require pre-approval through the Chain of Command.
- B. As a general guideline, Detectives should use the following schedule for payments:
 - \$50 for general criminal intelligence that can be corroborated.
 - \$100 for intelligence leading to a felony arrest or search warrant.
 - \$100 for purchase or seizure of evidence.
 - \$100-500 for intelligence leading to major case arrest or evidence leading to the furtherance or closure of a major case.
 - \$200 for the introduction of an undercover Law Enforcement Officer.
- C. All expenditures made by a Detective will be documented in their individual Detective Ledger and Expenditure Receipt Book.
 - 1. The Expenditure Receipt will contain the following information:
 - Date of payment
 - Name/signature of the Detective making the payment
 - Alias signature of the informant and their CI#
 - Amount of payment, both in written word and numerical form
 - Brief description of evidence/information received
 - Reference to a corresponding case number
 - Signature of at least one other Detective or Officer/Agent witnessing the payment
 - 2. Upon completion of the Expenditure Receipt, it shall be approved and signed by the Detective Supervisor and two (2) signed copies returned to the Detective: One copy for placement in their case file if applicable, and the other copy to be maintained with the Detective Ledger. The original

signed and approved Expenditure Receipt will be maintained by the Detective Supervisor in the informant file.

Lost or stolen funds:

1. In the event that investigative funds are lost or stolen, the Detective will:
 - Notify the Supervisor as soon as possible;
 - Request an offense report be completed by the agency in the proper jurisdiction describing in detail the circumstances that led to the loss/theft of the funds;
 - Submit an Interoffice Memorandum through the Detective Supervisor to the chain of command to make notification of the loss/theft and referencing the attached case report.

Flash Rolls:

1. The flash roll technique is used to simulate the availability of funds to be used for an illegal transaction by an undercover law enforcement officer or confidential informant. If the need arises to employ such a tactic, a request will be made to the Detective Lieutenant.

Auditing:

Auditing of funds is accomplished on a number of levels, as follows:

1. The Detective Division Lieutenant conducts a quarterly audit of the master fund and Master Supervisor Ledger. Cash will be physically counted and reconciled to the ledger. An inter-office memorandum is forwarded to the Chief of Police, or designee, and the Accreditation Manager documenting the audit.
2. An annual audit is conducted by City Finance Department personnel. The Master Supervisor Ledger entries will be compared to Detective Ledgers and expenditure receipts to verify reconciliation. Cash will be physically counted and reconciled to the ledgers. City Finance Department personnel are not provided confidential informant information.
3. Quarterly audits of individual Detective Ledgers and expenditure receipt books will be conducted by the Detective Lieutenant. Cash will be physically counted and reconciled to the ledger and expenditure receipts. This shall be included with the quarterly audit memorandum which is forwarded to the Chief of Police and Accreditation Manager.
4. If any discrepancies are discovered, the Chain of Command shall be notified as soon as possible.

5. Specific information concerning the disbursement of funds is made available to the Chief of Police upon request.